



STATE OF GEORGIA
DEPARTMENT OF REVENUE
LOCAL GOVERNMENT SERVICES DIVISION
PUBLIC UTILITY SECTION
4245 INTERNATIONAL PARKWAY, SUITE A
HAPEVILLE, GA 30354-3918
Phone (404) 968-0750
FAX (404) 968-0771

ANNUAL RETURN FOR TAXATION - RAILROAD EQUIPMENT CAR COMPANIES

As of January 1, 20_____

This report is used to determine the assessed value of your property in Georgia. The form must be properly **signed** and **notarized** where indicated by an officer of the company and filed on or before **March 1**. Include a copy of most recent ICC report, if applicable.

Company Information	Individual(s) to whom correspondence concerning tax matters should be directed:
Name of Company: _____	Name: _____
Mailing Address: _____	Title: _____
City/State: _____	Mailing Address: _____
ZIP Code (9-digit): _____	City/State: _____
Telephone number: _____ <small>(include area code)</small>	ZIP Code (9-digit): _____
Internet Address: _____	Telephone Number: _____ <small>(include area code)</small>
FEIN # _____	Fax Number: _____
	Email Address: _____

**Value of all railroad equipment cars owned and/or leased by company
(TOTAL OF COLUMN 9)

FAIR MARKET VALUE (FMV) IN U.S. DOLLARS

Ratio of Georgia car wheel miles to U.S. car wheel miles

Taxable FMV of railroad equipment cars in Georgia

U.S. DOLLARS

PRINTNAME

PRINT COMPANY TITLE

SIGNATURE

COMPANY TITLE

State of _____ County of _____

Before me personally appeared _____, of said company, who being duly sworn depose and saith that the foregoing statement contains a true and correct return of all railroad equipment cars owned or leased by said company therein named, and that the value thereof as stated is its fair market value.

Sworn to and subscribed before me

this _____ day of _____, 20_____.

NOTARY PUBLIC

**If the FMV of all railroad equipment cars owned or leased by company differs from the total column (9), Form PT-702, attach all data and analysis supporting value returned.

INSTRUCTION SHEET FOR COMPLETION OF PT-702PU CAR DESCRIPTION AND COST DATA FORM

- Column 1: YEAR ACQUIRED:
Date that reporting company acquired the property, regardless of the condition of the car, or the year built.
- Column 2: REPORTING MARKS:
List initials of all cars. If all cars have the same initial you need only to list once.
- Column 3: TYPE OF CAR:
State type of car: flat, hopper, tank, etc.
- Column 4: NO. OF CARS OWNED AND LEASED:
Report all cars owned as well as cars leased for which the reporting company is liable for taxes.
- Column 5: ORIGINAL COST TO PRESENT OWNER:
State actual cost in U.S. dollars to present owner, regardless of original cost at date built.
- Column 6: CAPITAL IMPROVEMENTS:
Include all capital improvements associated with the cars since their purchase, by the year that the expenditure was made. Correlate with the year(s) acquired of the car(s) receiving the improvements.
- Column 7: TOTAL COST:
The total cost including capital improvements (Col 5 & 6).
- Column 8: PERCENT GOOD:
Use the depreciation schedule attached. Use only the percent good shown on the schedule for the year acquired you are reporting.
- Column 9: FAIR MARKET VALUE (FMV):
The FMV is arrived at by totaling columns 5 and 6, and multiplying the sum, by the percent good shown in column 8.

USE ADDITIONAL SHEETS IF NECESSARY

***NOTE: A computer generated report may be substituted; however, the report submitted by your company must include all of the above requested information in the format shown on the Department of Revenue forms.

CAR DESCRIPTION AND COST DATA

(Show in U. S. Dollars)

(Include Cars Both Owned and Leased)

Year Acquired	Initials or Other Identification	Type of Car	No. Cars Owned and Leased	Original Cost (U.S. Dollars) to Present Owner	Capital (U.S. Dollars) Improvements	Total Cost (Col. 5 + 6)	Percent Good	Indicate FMV* (U.S. Dollars) (Col. 7 x 8)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
TOTAL								

DEPRECIATION SCHEDULE

To be used in Column 8

Year Acquired

2006	95.00%
2005	91.00%
2004	87.00%
2003	82.00%
2002	79.00%
2001	75.00%

Year Acquired

2000	70.00%
1999	63.00%
1998	57.00%
1997	52.00%
1996	47.00%
1995	41.00%

Year Acquired

1994	35.00%
1993	31.00%
1992	29.00%
1991	28.00%
1990 & older	20.00%



GEORGIA DEPARTMENT OF REVENUE
LOCAL GOVERNMENT SERVICES DIVISION
PUBLIC UTILITY SECTION

Tax Year: January 1, _____

COMPANY NAME _____

FEDERAL EMPLOYER ID # _____

CAR MILEAGE

List the total mileage (loaded and empty) traveled by your company in Georgia, by railroad, during the twelve months preceding January 1 of the year in which you are filing. Please submit *only* the total of your company's U.S. miles.

[illegible]

Do not write below this line

FOR DEPARTMENT OF REVENUE USE ONLY

Total car wheel miles in Georgia _____

Total U.S. car wheel miles _____

Car wheel ratio

Total value of all cars \$ _____

Total value of all cars in Georgia \$ _____



GEORGIA DEPARTMENT OF REVENUE
LOCAL GOVERNMENT SERVICES - PUBLIC UTILITY SECTION

Tax Year: January 1, _____

RAILCAR COUNT RECONCILIATION SCHEDULE

COMPANY NAME _____

FEDERAL EMPLOYER ID # _____

CARS OWNED AND/OR LEASED

If cars owned and operated by company reporting are operated under any other name(s), give full statement of the fact below:

Car Type	Car Marks	Total Car Count At Beginning of Year	Total Number of Cars Added During Year	Total Number of Cars Retired During Year	Total Car Count at Year End

RECONCILIATION OF RAILCARS TO RAILROAD EQUIPMENT REGISTER

Total number of rail cars in company fleet as per your records: _____

Number of cars listed in The Official Railway Equipment Register as of December 31st: _____

Number of cars reported to the Georgia Department of Revenue on Form PT-702PU: _____

(If these figures are not in agreement, please explain the difference in detail. If more room is needed, additional sheets may be attached.)

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**INFORMATION SHEET FOR RAILROAD EQUIPMENT CAR
COMPANIES**

1. Georgia Code Section 48-5-511 requires that all tax filings be made on or before **March 1** of each year.
2. Georgia Code Section 48-2-36 allows for an extension in filing time. **All requests for an extension in filing time must be made in writing, prior to the March 1 deadline.** This request may be mailed or faxed to us.
3. Any company failing to comply with the March 1 filing deadline that has not requested an extension in filing time will be assessed a penalty of ten percent (10%) as allowed by law. Any company granted an extension in filing time, who fails to file by the extended deadline will also be assessed a ten percent (10%) penalty.
4. Computer generated return forms created by your company may be used, but must include **ALL** of the information required by the Department of Revenue, and must be shown in the **same** format as the Department of Revenue forms.
5. Please read any enclosed instructions carefully. Returns received by the Department of Revenue that are found to be incomplete, or incorrectly filled out, may be returned to you for correction and/or completion.
6. The Department of Revenue requests that you report **ALL** cars owned and/or leased by your company, not just the cars traveling in and through Georgia, in Column 4 of the PT-702PU form. The total number of cars entered on the form PT-702 PU must equal the total number of cars entered on the form PT-704PU.

If there are any questions, or we can be of further assistance to you, please don't hesitate to call either Ruth Witcher at 404-968-0750.